City of Easton
2023 Budget

State of Kansas
2023 Budget Form

CERTIFICATE - City of Easton, Kansas 2023 Budget

To the Clerk of LEAVENWORTH COUNTY, State of Kansas
We, the undersigned officers of
City of Easton
certify that: 1) the hearing mentioned in the attached publication was held; 2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2023; and 3) the Amount(s) of 2022 Ad Valorem Tax are within statutory limitations for the 2023 Budget.

| Table of Contents: | K.S.A. | Page No. | 2023 Adopted Budget Expenditures | Amount of 2022 Ad Valorem Tax | County Clerk's Use Only |
|---|---|---|---|---|---|
| Computation to Det. Limit for 2023 | | 2 | 0 | 0 | |
| MVT, RVT, 16/20M Tax Allocation | | 3 | 0 | 0 | |
| Schedule of Transfers | | 4 | 0 | 0 | |
| Statement of Indebtedness | | 5 | 0 | 0 | |
| Statement of Lease Purchases - NONE | | | 0 | 0 | |
| GENERAL | 79-1953 | 6 | 259,529 | 20,450 | 21.054 |
| SPECIAL PARKS & REC. | 12-1303 | 7 | 2,440 | 0 | |
| SPECIAL HIGHWAY | 68-582 | 8 | 18,000 | 0 | |
| BOND & INTEREST | 10-113 | 9 | 0 | 0 | |
| WATER UTILITY | 12-630a | 10 | 64,605 | 0 | |
| SEWER UTILITY | 12-630a | 11 | 39,892 | 0 | |
| Total | | | 384,466 | 20,450 | |
| Hearing Notice/Budget Summary | | 12 | | | |
| Publication of Tra | | | | | |
| Charters/Election Questions | | | | | |
| Final Assessed Valuation | | | | | 945,169 |

Assisted by:

ROBERT STEPHEN WAGNER
24129 147 th Street
Leavenworth . Ks 66048

State Use Only:
Received
Reviewed by:
Follow-up: Yes No

Attest: Nov. 16, 2022 (If not assisted so state)
Janet Klaassen
County Clerk

Governing Body

List any resolution setting a fund levy limit:

Reviewed by:
Follow-up: Yes

City of Easton
2023 Budget

State of Kansas
2023 Budget Form

## Computation to Determine Limit for 2023 Budget

| | | | | Amount of Levy |
|---|---|---|---|---|
| 1. | Total tax levy amount in 2022 budget | | | 20,450 |
| 2. | Debt service levy in 2022 budget | | | 0 |
| 3. | Tax levy excluding debt service (1 - 2) | | | 20,450 |
| | 2022 Valuation Info. for Valuation Adjustments: | | | |
| 4. | New Improvements for 2022 | | 355 | |
| 5. | Increase in personal property for 2022 | | | |
| | 5a. Personal property 2022 | 0 | | |
| | 5b. Personal property 2021 | 27,043 | | |
| | 5c. Increase in personal property (5a - 5b) If 5c is negative, enter a zero | | 0 | |
| 6. | Valuation of annexed territory for 2022 | | | |
| | 6a. Real estate | 0 | | |
| | 6b. State assessed | 0 | | |
| | 6c. New improvements | 0 | | |
| | 6d. Total adjustment (6a + 6b - 6c) | | 0 | |
| 7. | Valuation of property changed in use during 2022 | | 18,254 | |
| 8. | Total valuation adjustment (4 + 5c + 6d + 7) | | 18,609 | |
| 9. | Total estimated valuation July 1, 2022 | 960,899 | | |
| 10. | Total valuation less valuation adjustment (9 - 8) | | 942,290 | |
| 11. | Factor for increase (8 divided by 10) | | .01975 | |
| 12. | Amount of increase (11 times 3) | | | 404 |
| 13. | Maximum tax levy, excluding debt service, prior to CPI adjustment (3 + 12) | | | 20,854 |
| 14. | Debt service levy in this 2023 budget | | | 0 |
| 15. | Tax levy, including debt service, prior to CPI adjustment (13 + 14) | | | 20,854 |
| 16. | Consumer Price Index for all urban consumers for calendar year 2021 | | | .0000 % |
| 17. | Consumer Price Index adjustment (3 times 16) | | | 0 |
| 18. | Maximum levy for budget year 2023, including debt service, not requiring 'notice of vote publication.' (15 + 17) | | | 20,854 |

If the 2023 adopted budget includes a total property tax levy exceeding the dollar amount on line 18, you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

Allocation of Motor Vehicle Tax, Rec Vehicle Tax, 16/20M Vehicle Tax, Com Vehicle Tax and Watercraft Tax

| 2022 Budgeted Fund | Tax Levy Amount in 2022 Budget | Allocation for Year 2023 | | | | |
|---|---|---|---|---|---|---|
| | | MVT | RVT | 16/20M Veh Tax | Commercial Veh Tax | Watercraft Veh Tax |
| GENERAL | 20,450 | 3,996 | 128 | 18 | 735 | 0 |
| BOND & INTEREST | 0 | 0 | 0 | 0 | 0 | 0 |
| | 20,450 | 3,996 | 128 | 18 | 735 | 0 |

Schedule of Transfers

| Year | Fund Transferred From: | Funds Transferred To: | Amount | Statutory Authority |
|---|---|---|---|---|
| 2021 | GENERAL | SEWER UTILITY | 5,000 | KSA 79-1953 |
| 2021 | GENERAL | WATER UTILITY | 5,000 | KSA 79-1953 |
| | | | 10,000 | |
| 2022 | GENERAL | WATER UTILITY | 17,000 | KSA 79-1953 |
| 2022 | GENERAL | SEWER UTILITY | 5,000 | KSA 79-1953 |
| | | | 22,000 | |
| 2023 | GENERAL | SEWER UTILITY | 4,000 | KSA 79-1953 |
| 2023 | GENERAL | WATER UTILITY | 30,000 | KSA 79-1953 |
| | | | 34,000 | |

GENERAL
GENERAL

GENERAL
GENERAL

## Statement of Indebtedness

| Issue Date | Retire Date | Interest Rate | Amount of Bonds Issued | Amount Outstanding 1-1-2022 | Due Date Interest/Principal | Amount Due 2022 Interest | Amount Due 2022 Principal | Amount Due 2023 Interest | Amount Due 2023 Principal |
|---|---|---|---|---|---|---|---|---|---|
| Gen Obl Bonds | | | | | | | | | |
| WATER PLANT 2016S SER B | | | | | 01 | | | | |
| 01/16 | 01/56 | 2.50 | 136,000 | 127,621 | 01 | 3,135 | 3,293 | 3,078 | 3,340 |
| WATER PLANT 2016 SER A | | | | | 01 | | | | |
| 01/16 | 01/56 | 2.50 | 508,000 | 459,858 | 01 | 11,710 | 8,527 | 11,497 | 8,740 |
| | | | | 587,479 | | 14,845 | 10,810 | 14,575 | 11,080 |
| Other | | | | | | | | | |
| KANSAS WATER CONTROL FD. | | | | | 3-189-1 | | | | |
| 09/98 | 03/29 | .0068 | 800,000 | 117,897 | 3-189-1 | 2,950 | 14,442 | 2,575 | 14,817 |
| | | | | 117,897 | | 2,950 | 14,442 | 2,575 | 14,817 |

City of Easton
GENERAL

State of Kansas
2023 Budget Form

| | | Prior Year Actual 2021 | Current Year Estimate 2022 | Proposed Budget 2023 |
|---|---|---|---|---|
| **Unencumbered Cash Balance, Jan. 1** | | 264,024 | 310,712 | 177,932 |
| **Cancelled Prior Year Encumbrances** | | 153 | | |
| **Receipts** | | | | |
| Ad Valorem Tax | | 17,960 | 20,450 | 0 |
| Delinquent Tax | | 691 | 260 | 0 |
| Motor Vehicle Tax | | 1,669 | 4,447 | 3,996 |
| Rec Vehicle Tax | | 52 | 84 | 128 |
| 16/20M Vehicle Tax | | 6 | 18 | 18 |
| Watercraft Taxes | | 16 | 0 | 0 |
| Commercial Vehicle Taxes | | 734 | 0 | 735 |
| Local Alcoholic Liquor | | 2,300 | 2,000 | 1,100 |
| Sales & Use Taxes | | 69,238 | 60,000 | 46,000 |
| Licenses and Permits | | 0 | 300 | 300 |
| Franchise Tax | | 6,568 | 5,900 | 5,900 |
| Interest Income | | 2,565 | 2,200 | 2,200 |
| Spec City/Cty Fuel Tax | | 153 | 720 | 720 |
| Concessions & Activities | | 1,000 | 50 | 50 |
| Reimb. Cares Act | | 12,187 | 0 | 0 |
| Other | | 253 | 0 | 0 |
| **Total Receipts** | | 115,886 | 96,429 | 61,147 |
| **Resources Available** | | 379,563 | 407,141 | 239,079 |
| **Expenditures** | | | | |
| General Administration | Personnel Services | 21,407 | 32,460 | 32,460 |
| | Commodities | 1,161 | 3,185 | 4,708 |
| | Contractual Services | 36,208 | 53,500 | 53,461 |
| | Capital Outlay | 0 | 17,500 | 19,000 |
| | | 58,776 | 106,645 | 109,629 |
| Streets | Commodities | 0 | 5,807 | 5,800 |
| | Contractual Services | 0 | 24,397 | 40,000 |
| | Capital Outlay | 0 | 45,000 | 38,000 |
| | | | 75,204 | 83,800 |
| Street Lights | Commodities | 0 | 5,280 | 5,800 |
| | Contractual Services | 0 | 2,500 | 2,500 |
| | | | 7,780 | 8,300 |
| Parks and Recreation | Commodities | 75 | 2,500 | 3,000 |
| | Contractual Services | 0 | 4,080 | 4,800 |
| | Capital Outlay | 0 | 16,000 | 16,000 |
| | | 75 | 22,580 | 23,800 |
| Transfers | Transfer Sewer | 5,000 | 0 | 4,000 |
| | Transfer Water Fund | 5,000 | 17,000 | 30,000 |
| | | 10,000 | 17,000 | 34,000 |
| **Total Expenditures** | | 68,851 | 229,209 | 259,529 |
| **Unencumbered Cash Balance, Dec. 31** | | 310,712 | 177,932 | xxxxxxxxxxxx |
| Non-Appropriated Balance | | | | 0 |
| Total Expenditures and Non-Appropriated Balance | | | | 259,529 |
| Tax Required | | | | 20,450 |
| Delinquency Computation | | | | 0 |
| **Amount of 2022 Ad Valorem Tax** | | | | 20,450 |

tal Expenditures
Cash F

City of Easton
SPECIAL PARKS & REC.

State of Kansas
2023 Budget Form

| | | Prior Year Actual 2021 | Current Year Estimate 2022 | Proposed Budget 2023 |
|---|---|---|---|---|
| Unencumbered Cash Balance, Jan. 1 | | 1,738 | 1,883 | 2,443 |
| Cancelled Prior Year Encumbrances | | 0 | | |
| Receipts | | | | |
| Local Alcoholic Liquor | | 2,300 | 2,000 | 2,330 |
| Total Receipts | | 2,300 | 2,000 | 2,330 |
| Resources Available | | 4,038 | 3,883 | 4,773 |
| Expenditures | | | | |
| Parks and Recreation | Commodities | 2,155 | 240 | 1,240 |
| | Contractual Services | 0 | 1,200 | 1,200 |
| | | 2,155 | 1,440 | 2,440 |
| Total Expenditures | | 2,155 | 1,440 | 2,440 |
| Unencumbered Cash Balance, Dec. 31 | | 1,883 | 2,443 | 2,333 |

City of Easton
SPECIAL HIGHWAY

State of Kansas
2023 Budget Form

| | | Prior Year Actual 2021 | Current Year Estimate 2022 | Proposed Budget 2023 |
|---|---|---|---|---|
| Unencumbered Cash Balance, Jan. 1 | | 21,126 | 22,686 | 14,706 |
| Cancelled Prior Year Encumbrances | | 0 | | |
| Receipts | | | | |
| State of Kansas | | 7,460 | 7,020 | 7,750 |
| Total Receipts | | 7,460 | 7,020 | 7,750 |
| Resources Available | | 28,586 | 29,706 | 22,456 |
| Expenditures | | | | |
| Streets | Contractual Services | 5,900 | 15,000 | 18,000 |
| | | 5,900 | 15,000 | 18,000 |
| Total Expenditures | | 5,900 | 15,000 | 18,000 |
| Unencumbered Cash Balance, Dec. 31 | | 22,686 | 14,706 | 4,456 |

City of Easton
BOND & INTEREST

State of Kansas
2023 Budget Form

| | Prior Year Actual 2021 | Current Year Estimate 2022 | Proposed Budget 2023 |
|---|---|---|---|
| Unencumbered Cash Balance, Jan. 1 | 4,254 | 4,254 | 4,254 |
| Cancelled Prior Year Encumbrances | 0 | | |
| Receipts | | | |
| Ad Valorem Tax | 0 | 0 | 0 |
| Delinquent Tax | 0 | 0 | 0 |
| Motor Vehicle Tax | 0 | 0 | 0 |
| Rec Vehicle Tax | 0 | 0 | 0 |
| 16/20M Vehicle Tax | 0 | 0 | 0 |
| Watercraft Taxes | 0 | 0 | 0 |
| Commercial Vehicle Taxes | 0 | 0 | 0 |
| Total Receipts | 0 | 0 | 0 |
| Resources Available | 4,254 | 4,254 | 4,254 |
| Expenditures | | | |
| Total Expenditures | 0 | 0 | 0 |
| Unencumbered Cash Balance, Dec. 31 | 4,254 | 4,254 | xxxxxxxxxxx |
| Non-Appropriated Balance | | | 4,254 |
| Total Expenditures and Non-Appropriated Balance | | | 4,254 |
| Tax Required | | | 0 |
| Delinquency Computation | | | 0 |
| Amount of 2022 Ad Valorem Tax | | | 0 |

City of Easton
WATER UTILITY

State of Kansas
2023 Budget Form

| | | Prior Year Actual 2021 | Current Year Estimate 2022 | Proposed Budget 2023 |
|---|---|---|---|---|
| Unencumbered Cash Balance, Jan. 1 | | 26,468 | 9,012 | 2,407 |
| Cancelled Prior Year Encumbrances | | 0 | | |
| **Receipts** | | | | |
| Interest Income | | 12 | 10 | 10 |
| Charges for Services | | 30,377 | 40,000 | 35,000 |
| New Meter Fees &Deposits | | 3,990 | 1,500 | 650 |
| Proceeds Sale of Assets | | 300 | 0 | 0 |
| Transfer from General | | 5,000 | 17,000 | 30,000 |
| Total Receipts | | 39,679 | 58,510 | 65,660 |
| Resources Available | | 66,147 | 67,522 | 68,067 |
| **Expenditures** | | | | |
| Operations | Personnel Services | 8,949 | 9,810 | 9,810 |
| | Commodities | 7,332 | 4,800 | 4,860 |
| | Contractual Services | 15,199 | 24,850 | 24,280 |
| | Capital Outlay | 0 | 0 | 0 |
| | Debt Service | 25,654 | 25,655 | 25,655 |
| pts | Rounding & Adjustments | 1 | 0 | 0 |
| | | 57,135 | 65,115 | 64,605 |
| Total Expenditures | | 57,135 | 65,115 | 64,605 |
| Unencumbered Cash Balance, Dec. 31 | | 9,012 | 2,407 | 3,462 |

**City of Easton**
**SEWER UTILITY**

State of Kansas
2023 Budget Form

| | | Prior Year Actual 2021 | Current Year Estimate 2022 | **Proposed Budget 2023** |
|---|---|---|---|---|
| **Unencumbered Cash Balance, Jan. 1** | | 26,468 | 14,177 | 10,375 |
| **Cancelled Prior Year Encumbrances** | | 0 | | |
| **Receipts** | | | | |
| Interest Income | | 50 | 50 | 10 |
| Charges for Services | | 34,000 | 34,000 | 35,600 |
| Transfer from General | | 0 | 0 | 4,000 |
| **Total Receipts** | | 34,050 | 34,050 | 39,610 |
| **Resources Available** | | 60,518 | 48,227 | 49,985 |
| **Expenditures** | | | | |
| Operations | Personnel Services | 3,550 | 3,560 | 3,860 |
| | Commodities | 2,100 | 2,100 | 2,160 |
| | Contractual Services | 23,000 | 14,800 | 16,480 |
| | Capital Outlay | 0 | 0 | 0 |
| | Debt Service | 17,691 | 17,392 | 17,392 |
| | | 46,341 | 37,852 | 39,892 |
| **Total Expenditures** | | 46,341 | 37,852 | 39,892 |
| **Unencumbered Cash Balance, Dec. 31** | | 14,177 | 10,375 | 10,093 |

NOTICE OF HEARING 2023 Budget

The governing body of City of Easton will meet on the 20th day of September, 2022 at 6:00 pm at City Hall- Easton , Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of 2022 ad valorem tax.

A complete copy of the budget information is available at Easton, Kansas- City Hall and will be available at this hearing.

BUDGET SUMMARY

The "Proposed Budget 2023 Expenditures" and the "Amount of 2022 Ad Valorem Tax" establish the maximum limits of the 2023 budget. The "Est Tax Rate" is subject to change depending on the final assessed valuation. Tax rates are expressed in mills.

| | 2021 | | 2022 | | Proposed Budget 2023 | | |
|---|---|---|---|---|---|---|---|
| Fund | Prior Year Actual Expenditures | Actual Tax Rate | Current Year Estimate of Expenditures | Actual Tax Rate | Expenditures | Amount of 2022 Ad Valorem Tax | Est Tax Rate |
| GENERAL City Hall- | 68,851 | 26.513 | 229,209 | 26.807 | 259,529 | 20,450 | 21.282 |
| SPECIAL [illegible] & REC. | 2,155 | | 1,440 | | 2,440 | 0 | .000 |
| SPECIAL [illegible] | 5,900 | | 15,000 | | 18,000 | 0 | .000 |
| BOND & INTEREST | 0 | | 0 | | 0 | 0 | .000 |
| WATER UTILITY | 57,135 | | 65,115 | | 64,605 | 0 | .000 |
| SEWER UTILITY | 46,341 | | 37,852 | | 39,892 | 0 | .000 |
| Totals | 180,382 | 26.513 | 348,616 | 26.807 | 384,466 | 20,450 | 21.282 |
| Less: Transfers | 10,000 | | 22,000 | | 34,000 | | |
| Net Expenditures | 170,382 | | 326,616 | | 350,466 | | |
| Total Tax Levied | 20,450 | | 20,450 | | | | |
| Assessed Valuation | 771,325 | | 7,546,860 | | 960,899 | | |

| | Outstanding Indebtedness, January 1, | | |
|---|---|---|---|
| | 2020 | 2021 | 2022 |
| GENERAL City Hall- [illegible] | | | |
| General Obligation Bonds | 625,652 | 593,779 | 587,479 |
| Revenue [illegible] | 0 | 0 | 0 |
| No-Fund Warrants | 0 | 0 | 0 |
| Temporary Notes | 0 | 0 | 0 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Other Debt | 145,692 | 131,972 | 127,621 |
| Total | 771,344 | 725,751 | 715,100 |

Becky Jones
Clerk

GENERAL City Hall- [illegible]



GENERAL [illegible]

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## Public Notices

## Public Notices

## Public Notices

City of Easton
2023 Budget

State of Kansas
2023 Budget Form

NOTICE OF HEARING 2023 Budget

The governing body of City of Easton will meet on the 20th day of September, 2022 at 6:00 pm at City Hall- Easton , Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of 2022 ad valorem tax. Detailed budget information is available at Easton, Kansas- City Hall and will be available at this hearing.

BUDGET SUMMARY

The "Proposed Budget 2023 Expenditures" and the "Amount of 2022 Ad Valorem Tax" establish the maximum limits of the 2023 budget. The "Est Tax Rate" is subject to change depending on the final assessed valuation. Tax rates are expressed in mills.

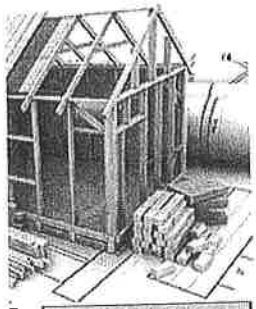
| | 2021 | | 2022 | | Proposed Budget 2023 | | |
|---|---|---|---|---|---|---|---|
| Fund | Prior Year Actual Expenditures | Actual Tax Rate | Current Year Estimate of Expenditures | Actual Tax Rate | Expenditures | Amount of 2022 Ad Valorem Tax | Est Tax Rate |
| GENERAL | 68,851 | 26.513 | 229,209 | 26.807 | 259,529 | 20,450 | 21.282 |
| SPECIAL PARKS & REC. | 2,155 | | 1,440 | | 2,440 | 0 | .000 |
| SPECIAL HIGHWAY tail | 5,900 | | 15,000 | | 18,000 | 0 | .000 |
| BOND & INTEREST | 0 | | 0 | | 0 | 0 | .000 |
| WATER UTILITY | 57,136 | | 65,115 | | 64,605 | 0 | .000 |
| SEWER UTILITY | 46,341 | | 37,852 | | 39,892 | 0 | .000 |
| Totals | 180,382 | 26.513 | 348,616 | 26.807 | 384,466 | 20,450 | 21.282 |
| Less: Transfers | 10,000 | | 22,000 | | 34,000 | | |
| Net Expenditures | 170,382 | | 326,616 | | 350,466 | | |
| Total Tax Levied | 20,450 | | 20,450 | | | | |
| Assessed Valuation | | 771,325 | | 7,546,860 | | 960,899 | |

| Outstanding Indebtedness, January 1, | 2020 | 2021 | 2022 |
|---|---|---|---|
| General Obligation Bonds | 625,652 | 593,779 | 587,479 |
| Revenue Bonds | 0 | 0 | 0 |
| No-Fund Warrants | 0 | 0 | 0 |
| Temporary Notes | 0 | 0 | 0 |
| Lease Purchase Principal | 0 | 0 | 0 |
| Other Debt | 145,692 | 131,972 | 127,621 |
| Total | 771,344 | 725,751 | 715,100 |

Bobby Jones
Clerk

Published in the Leavenworth Times, September 9, 2022.

# RVICE DIRECTORY



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Leavenworth, Kansas

## TO: Leavenworth County Clerk's Office

Janet Klasinski

300 Walnut, Suite 106

Leavenworth, KS 66048

913-684-0422

jklasinski@leavenworthcounty.gov

**INDICATION OF REVENUE NEUTRAL RATE**

**PURSUANT TO K.S.A 79-1460, 79-1801, 79-2024, 79-2925c**

---

**The Governing body of Easton City, hereby notifies the Leavenworth County Clerk of intent to exceed the Revenue Neutral Rate:**

_____ **Yes,** we intend to exceed the Revenue Neutral Rate:

Our proposed mill levy rate for General Fund is: _____

The date of the hearing is _____and will be held at

_____

_____x___ **No**, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the County Clerk on or before August 25, 2022.

The date of the budget hearing is September 6, 2022 and will be held at Easton City Hall.

Signature

Becky Jones 07/20/2022

Title Date

City Clerk

Tax District: **Easton City**